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IN THE UNITED STATES DISTRICT COURT DISTRICT OF UTAH

UNITED STATES OF AMERICA, Case No.

Plaintiff,

VS.

PAUL KENNETH CROMAR,

Defendant.

Case No. 2:23-cr-00159-HCN-DBP

GOVERNMENT'S PROPOSED ADDITIONAL VOIR DIRE

District Judge Howard C. Nielson, Jr.

Chief Magistrate Judge Dustin B. Pead

The United States, by and through undersigned counsel, hereby respectfully submits five additional voir dire questions that it requests the Court to ask when jury selection is conducted on May 21, 2024.

PROPOSED ADDITIONAL VOIR DIRE

Because this is a criminal tax case and some prospective jurors may have strong opinions about the federal income tax system and their own payment of taxes, the government has a critical interest in identifying whether prospective jurors can fairly and impartially hear the government's case. Accordingly, it requests that the Court require the prospective jurors to answer the following five questions:

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- 1. Have you ever had any direct dealings with the Internal Revenue Service, such as civil audits, criminal investigations, collection activity, or contact with Internal Revenue Service personnel? Have any of your immediate family members, close business associates or friends had any such experiences?
 - When did this occur? Was it civil, criminal, or collection activity? Were you or the other person involved satisfied with the results of the audit or the investigation? In your opinion, were you or the other person involved treated fairly and courteously by the Internal Revenue Service employees? Do you have any feelings or opinions about the IRS because of this that would make you unable to decide this case fairly?
- 2. Are you, any member of your family, or a close business or social associate the member of any organization whose members express dissatisfaction with the substance, form or administration of the tax laws by either interfering with such administration or attempting to illegally evade the payment or assessment of taxes, or by failing to file tax returns as required by law?
- 3. Does any member of the jury panel have a disagreement with any of the Internal Revenue laws of the United States or hold any personal belief that the United States should not regulate the payment of income taxes or that the IRS should not investigate or audit taxpayers?
- 4. Do any of you believe that the income tax laws of the United States are unconstitutional? Do you feel that it is wrong for the United States to try to make its citizens pay taxes?
- 5. Do any of you disagree with the idea that everyone has a duty to obey the income tax laws, as well as all other laws of this country?

DATED this 18th day of May, 2024.

TRINA A. HIGGINS United States Attorney

/s/ Meredith M. Havekost /s/ Patrick Burns

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